

FUNDING MATRIX: NON-COMPETITIVE STATE RESOURCES ALLOWABLE EXPENDITURES

(Note* For 03-04, Community Education Funds will be allocated along with other non-competitive state resources for Comprehensive Improvement Planning. This allocation will affect a limited number of districts.
The only allowable MUNIS object code used for this grant is 0110.)

Instructions for use of Flexible Funds are posted on the KDE web page:

<http://www.kde.state.ky.us/KDE/Administrative+Resources/School+Improvement/Comprehensive+Improvement+Planning/Funding+and+Finance.htm>

MUNIS OBJECT CODE	Allowable Expenditures	Extended School Services	Gifted and Talented Education	State Preschool Program	Kentucky Education Technology System	Kentucky Education Technology System	Textbooks	Professional Development
	(MUNIS Object Code)	(Flexible) 120X	130X	(Flexible) 135X	Phase I 350X	Phase II 162X	(Flexible) 160X	(Flexible) 140X

SALARIES – SCHOOL EMPLOYEE

0110	Certified Permanent (i.e. teacher, program coordinator, guidance counselor, other certified staff)	Limited to primary teachers employed through ESS matching funds for the Early Reading Incentive Grants. Waiver program may fund a limited number of teachers, substitutes and instructional aides during the school day. Codes will be provided.	Yes, 75% of allocation shall be used for personnel specifically trained in gifted and talented education and providing direct instructional services to Primary Talent Pool or formally identified students in addition to regular classroom teacher(s)	Yes, allowable as long as restricted to benefit preschool children/program	No	Yes, uses are restricted to: technology leadership staff and instructional technology integration leadership. Under guidelines of the KETS Master Plan 2001-2006	No	Yes, however, no more than 15% of the total allocation may be used for administrative costs and must be connected to activities in the CDIP/CSIP or Individual Professional Growth Plans.
0111	Certified Permanent: Extended Days	No	Yes, allowable as long as specifically restricted to benefit gifted education services and if district has allocated a minimum of 75% of state gifted talented grant funds for personnel specifically trained in gifted education and providing direct instructional services to Primary Talent Pool or formally identified students in addition to regular classroom teacher(s)	Yes, allowable as long as restricted to benefit preschool children/program	No	Yes, uses are restricted to: technology leadership staff and instructional technology integration leadership. Under guidelines of the KETS Master Plan 2001-2006	No	Yes, and must be connected to activities in the CDIP/CSIP or Individual Professional Growth Plans.

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0112	Certified Permanent: Extra Duty	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	Yes, uses are restricted to: technology leadership staff and instructional technology integration leadership. Under guidelines of the KETS Master Plan 2001-2006	No	No
0113	Other Certified Staff Non-Contract Pay (Replaces Stipend Code 0180)	Yes, direct services to ESS at school level: principals and assistant principals, supervisors, librarians, teachers, guidance counselors and ESS building coordinators Direct services to ESS at district level: district ESS coordinator (included in 5% administrative cap)	No	Yes, allowable as long as restricted to benefit preschool children/program	No	Yes, uses are restricted to: technology leadership staff and instructional technology integration leadership. Under guidelines of the KETS Master Plan 2001-2006	No	Yes, as long as activities are related to CDIP/CSIP or Individual Professional Growth Plans.
0115	Other Certified Staff: Non-Teaching Activities	Non-Teaching activity (e.g. Professional Development or Staff Training)	No	No	No	Yes, uses are restricted to: technology leadership staff and instructional technology integration leadership. Under guidelines of the KETS Master Plan 2001-2006	No	No

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0120	Certified Substitute	Direct services to ESS at school level: substitute teachers (elementary or secondary); waiver option may apply	No	Yes, allowable as long as restricted to benefit preschool children/program	Conditional for teachers to attend the Kentucky Teaching and Learning Conference (limited to 2 days per teacher) Under guidelines of the 1998/2000 Master Plan Update	Conditional for teachers to attend the Kentucky Teaching and Learning Conference (limited to 2 days per teacher) Under guidelines of the 1998/2000 Master Plan Update	No	Yes, substitute is for a certified person participating in professional development and as long as activities are related to CDIP/CSIP or Individual Professional Growth Plans.
0130	Classified Salaried/Regular Hours (i.e. secretary, bookkeeper, bus driver, instructional assistants)	Direct services to ESS at school level: secretaries, clerical assistants, teacher aides, bus drivers, custodians (summer only and included in 3% operating cap) Direct services to ESS at district level: clerks, secretaries, bookkeepers (included in 5% administrative cap) NOTE: ESS classified positions must be listed separately by using the function code	No	Yes, allowable as long as restricted to benefit preschool children/program	No	Conditional, uses are restricted to instructional technology integration leadership and support in the classroom (e.g. cost of STC, STLP leadership) Under guidelines of the KETS Master Plan 2001-2006	No	Yes, however, no more than 15% of the total allocation may be used for administrative costs (this includes clerical support) and activities are related to CDIP/CSIP or Individual Professional Growth Plans.

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0140	Classified Overtime	Direct services to ESS by classified staff at the school level: overtime pay (logs must be maintained to verify such overtime and limited to ESS hours of service)	No	Yes, allowable as long as restricted to benefit preschool children/program	No	Conditional, uses are restricted to instructional technology integration leadership and support in the classroom (e.g. cost of STC, STLP leadership) Under guidelines of the KETS Master Plan 2001-2006	No	No
0150	Classified Substitute	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	Conditional, uses are restricted to instructional technology integration leadership and support in the classroom (e.g. cost of STC, STLP leadership) Under guidelines of the KETS Master Plan 2001-2006	No	No
0160	Classified/ Licensed (i.e. school nurse)	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0170	Classified Paraprofessional	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No

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EMPLOYEE BENEFIT

MUNIS OBJECT CODE	Allowable Expenditures (MUNIS Object Code)	Extended School Services (Flexible) 120X	Gifted and Talented Education 130X	State Preschool Program (Flexible) 135X	Kentucky Education Technology System Phase I 350X	Kentucky Education Technology System Phase II 162X	Textbooks (Flexible) 160X	Professional Development (Flexible) 140X
0211	Group Life Insurance	No	Yes, if a part of teacher benefits	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, including if they are a negotiated part of compensation for a substitute that is hired to fill in for a teacher on a Professional Development activity
0212	Group Health Insurance	No	Yes, if a part of teacher benefits	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, including if they are a negotiated part of compensation for a substitute that is hired to fill in for a teacher on a Professional Development activity
0213	Group Life Insurance	No	Yes, if a part of teacher benefits	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, including if they are a negotiated part of compensation for a substitute that is hired to fill in for a teacher on a Professional Development activity
0214	Dental Insurance	No	Yes, if a part of teacher benefits	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, including if they are a negotiated part of compensation for a substitute that is hired to fill in for a teacher on a Professional Development activity
0219	Other Group Insurance	No	Yes, if a part of teacher benefits	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, including if they are a negotiated part of compensation for a substitute that is hired to fill in for a teacher on a Professional Development activity

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0221	Employer FICA Contribution (Social Security) NOTEL Medicare is coded separately from FICA	Classified ESS staff only	Yes, if a part of teacher benefits	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, including if they are a negotiated part of compensation for a substitute that is hired to fill in for a teacher on a Professional Development activity
0222	Employer Medicare Contribution	All ESS classified staff plus ESS certified staff hired after April 1, 1986	Yes, if a part of teacher benefits	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, including if they are a negotiated part of compensation for a substitute that is hired to fill in for a teacher on a Professional Development activity
0231	Retirement KTRS Employer Contribution	No	Yes	Yes	No	No	No	Yes, including if they are a negotiated part of compensation for a substitute that is hired to fill in for a teacher on a Professional Development activity
0232	CERS Employer Retirement Contribution	All ESS classified staff	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes
0233	Other Employer Match Retirement Contribution	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes
0240	Tuition Reimbursement	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, long as activities are related to CDIP/CSIP or Individual Professional Growth Plans.

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0251	Unemployment Insurance – State NOTE: Majority of LEAs have KSBA Unemployment (See Code 0253)	All ESS staff	Yes, if all certified staff receive same benefits	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, including if they are a negotiated part of compensation for a substitute that is hired to fill in for a teacher on a Professional Development activity
0253	Unemployment Insurance – KSBA	Yes, allowable as long as restricted to benefit ESS children/program	Yes, if all certified staff receive same benefits	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, including if they are a negotiated part of compensation for a substitute that is hired to fill in for a teacher on a Professional Development activity
0260	Workmen’s Compensation	All ESS personnel	Yes, if all certified staff receive same benefits	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, including if they are a negotiated part of compensation for a substitute that is hired to fill in for a teacher on a Professional Development activity
0270	Health Benefits & Cobra	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes
0291	Sick Leave Paid	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes
0293	Payroll Meal Reimbursement	No	No	Yes	No	No	No	Yes

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PURCHASED PROEFSSIONAL & TECHNICAL SERVICES – NON-SCHOOL EMPLOYEE

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0320	Educational Consultant Non-LEA Employee (examples: trainer, consultant, speaker, evaluator)	Yes, if providing services to the ESS program	Yes, if providing services to Primary Talent Pool/formally identified students or professional development for teacher(s) in differentiated study experiences or service options	Yes, allowable as long as restricted to benefit preschool children/program	Yes, if providing KETS related and approved professional development activities. Under guidelines of the 1998-2000 Master Plan Update	Yes, if providing KETS related and approved professional development activities. Under guidelines of the 1998-2000 Master Plan Update	No	Yes, for professional development activities including consortia professional activities as long as activities are related to CDIP/CSIP or Individual Professional Growth Plans.
0330	Other Professional Services (i.e. auditing, legal, financial, medical, professional consultants, architectural & engineering, social services, and others (MUNIS Reduced Version – if LEA is using detailed version, use Codes 0331-0339)	No	Yes, if services further continuous progress for Primary Talent Pool students or address service needs specified in Gifted Student Services Plan for 4- 12 formally identified students	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, to support professional development activities, including fees for consortia services, to be included in the 15% administrative allowance as long as activities are related to CDIP/CSIP or Individual Professional Growth Plans.
0331	Other Professional Services: Auditing Services	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, for the KDE/PD grant deducted from administrative costs
0332	Other Professional Services: Legal Services	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No

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0333	Other Professional Services: Financial Services	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0334	Other Professional Services: Medical Services (i.e. nursing services, psychological testing, employee physical exams)	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0335	Other Professional Services: Professional Consultant (i.e. employee criminal checks)	Yes, contract services for professional consultants or other services (contract must be attached – does not include contract for busing)	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, for professional development activities as long as activities are related to CDIP/CSIP or Individual Professional Growth Plans.
0336	Other Professional Services: Architectural/ Engineering	No	No	Yes, allowable as long as restricted to benefit preschool children/program	Yes, if providing KETS approved network design services. Under guidelines of the 1998-2002 Master Plan Update	Yes, if providing KETS approved network design services. Under guidelines of the 2001-2006 KETS Master Plan Update	No	No
0337	Other Professional Services: Security Services	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0339	Other Professional Services: Other Professional Services (not classified above)	No	No	Yes, allowable as long as restricted to benefit preschool children/program	Yes, if providing KETS approved services on a pre- approval basis. Under guidelines of the 1998-2000 Master Plan Update	Yes, if providing KETS approved services on a pre- approval basis. Under guidelines of the KETS Master Plan 2001-2006	No	Yes, as long as activities are related to CDIP/CSIP or Individual Professional Growth Plans.

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0340	Technical Services (examples: computer services, graphic artists, drug testing)	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0341	Technical Services: Drug Testing	No	No	No	No	No	No	No

PURCHASED PROPERTY SERVICES

MUNIS OBJECT CODE	Allowable Expenditures (MUNIS Object Code)	Extended School Services (Flexible) 120X	Gifted and Talented Education 130X	State Preschool Program (Flexible) 135X	Kentucky Education Technology System Phase I 350X	Kentucky Education Technology System Phase II 162X	Textbooks (Flexible) 160X	Professional Development (Flexible) 140X
0410	Utilities: water/sewage, cable, other utilities (MUNIS Reduced Version – if LEA is using detailed version, use Codes 0411-0419) NOTE: Gas & electricity are coded under 0621 and 0622	No	No	Yes, only for building setup separately or leased just for preschool program	No	No	No	No

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0421	Cleaning: Sanitation Service	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	No
0422	Cleaning: Snow Removal	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	No
0423	Cleaning: Contract Custodial	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	No
0424	Cleaning: Contract Grounds Services	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	No
0429	Cleaning: Other Cleaning	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	No
0430	Repairs and Maintenance Services: HVAC & Electrical Systems, Building, Equipment/ Machinery/ Furniture, Computers, Vehicles, Other Repairs and Maintenance (MUNIS Reduced Version – if LEA is using detailed version, use Codes 0431-0439)	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	No

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0431	Repairs and Maintenance Services: HVAC & Electrical Systems	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	No
0432	Repairs and Maintenance Services: Building	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	No
0433	Repairs and Maintenance Services: Equipment/ Machinery/ Furniture and Fixtures	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	No

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0434	Repairs and Maintenance Services: Computers	No	No	Yes, only for building setup separately or leased just for preschool programs	No	Yes, under guidelines of the KETS Master Plan 2001-2006	No	No
0435	Repairs and Maintenance Services: Vehicles	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	No
0439	Repairs and Maintenance Services: Other Repairs and Maintenance	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	No

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0440	Rentals: Land or Building, Equipment & Vehicles, Copiers, Computers, Other Rentals (MUNIS Reduced Version – if LEA is using detailed version, use Codes 0441-0449)	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	Yes, if appropriately used to support improved instructional practice as part of CDIP/CSIP or Individual Professional Growth Plans.
0441	Rentals: Land or Buildings	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	No
0442	Rentals: Equipment & Vehicles	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	No
0443	Rentals: Copiers	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	No
0444	Rentals: Computers	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	Yes, if used to support improved instructional practice related to CDIP/CSIP or Individual Professional Growth Plans.
0449	Rentals: Other Rentals (not classified above)	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	No
0450	Construction Services (examples: renovating, remodeling rooms/converting buses to mobile classrooms)	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	No

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OTHER PURCHASED SERVICES

MUNIS OBJECT CODE	Allowable Expenditures (MUNIS Object Code)	Extended School Services (Flexible) 120X	Gifted and Talented Education 130X	State Preschool Program (Flexible) 135X	Kentucky Education Technology System Phase I 350X	Kentucky Education Technology System Phase II 162X	Textbooks (Flexible) 160X	Professional Development (Flexible) 140X
0490	Other Purchased Property Services (not classified above)	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	No
0510	Student Transportation Services: Purchased from another district, bus token-public conveyance, contract bus service, other (MUNIS Reduced Version – if LEA is using detailed version, use Codes 0511-0519)	Yes	Yes, if service is restricted only to and designed as a differentiated study experience to further continuous progress for Primary Talent Pool or formally identified 4-12 students	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0514	Student Transportation Services: Contract Bus Services	Yes	Yes, if service is restricted only to and designed as a differentiated study experience to further continuous progress for Primary Talent Pool or formally identified 4-12 students	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0519	Student Transportation Services: Other Student Transportation	No	Yes, if service is restricted only to and designed as a differentiated study experience to further continuous progress for Primary Talent Pool or formally identified 4-12 students only	Yes, if for activity/services designed specifically for gifted students and meets differentiation criteria	No	No	No	No

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0521	Insurance: Pupil Transportation (school buses only)	No	Yes, if service is restricted only to and designed as a differentiated study experience to further continuous progress for Primary Talent Pool or formally identified 4-12 students only	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0522	Insurance: Property	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	No
0523	Insurance: Fidelity	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	No
0524	Insurance: Fleet (example: mobile vans/units)	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	No
0529	Insurance: Other (not classified above)	No	No	Yes, only for building setup separately or leased just for preschool programs	No	No	No	No
0530	Communication: Postage, monthly telephone service, online Network, other communications (MUNIS reduced version – if LEA is using detailed version, see Codes 0531-0539)	No	Yes, if service is restricted only to and designed as a differentiated study experience to further continuous progress for Primary Talent Pool or formally identified 4-12 students only	Yes, allowable as long as restricted to benefit preschool children/program	No	Yes, under guidelines of the KETS Master Plan 2001-2006	No	Some as related to professional development activity counted towards 15% administrative costs

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0531	Communication: Postage	Yes, for ESS program only (included in 5% administrative cap)	Yes, if directly used only for specific gifted education services for Primary Talent Pool or formally identified 4-12 students	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Some as related to professional development activity counted towards 15% administrative costs
0532	Communication: Telephone	No	Yes, if directly used only for specific gifted education services for Primary Talent Pool or formally identified 4-12 students	Yes, allowable as long as restricted to benefit preschool children/program	Limited to Master Plan items under state/local cost Voice – no Hardware – yes	Limited to Master Plan items under state/local cost. Under guidelines of the KETS Master Plan 2001-2006	No	Some as related to professional development activity counted towards 15% administrative costs
0533	Communication: On-line Network	No	Yes, if directly used only for specific gifted education services for Primary Talent Pool or formally identified 4-12 students	Yes, allowable as long as restricted to benefit preschool children/program	No	Limited to Master Plan items under state/local cost. Under guidelines of the KETS Master Plan 2001-2006	No	Some as related to professional development activity counted towards 15% administrative costs
0539	Communication: Other Communications (not listed above)	No	Yes, if directly used only for specific gifted education services for Primary Talent Pool or formally identified 4-12 students	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Some as related to professional development activity counted towards 15% administrative costs
0540	Advertising (examples: radio, TV, newspapers) (MUNIS reduced version – if LEA is using detailed version, see Codes 0541-0549)	No	Yes, if directly used only for specific gifted education services for Primary Talent Pool or formally identified 4-12 students	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0541	Advertising: Radio and Television	No	Yes, if directly used only for specific gifted education services for Primary Talent Pool or formally identified 4-12 students	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No

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0542	Advertising: Newspaper	No	Yes, if directly used only for specific gifted education services for Primary Talent Pool or formally identified 4-12 students	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0549	Advertising: Other Advertising (not classified above)	No	Yes, if directly used only for specific gifted education services for Primary Talent Pool or formally identified 4-12 students	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0550	Printing and Binding (examples: forms, posters, publications) (MUNIS reduced version – if LEA is using detailed version, use Codes 0551-0559)	Yes, for ESS program only (included in 5% administrative cap)	Yes, if for a specific gifted education service which requires otherwise unavailable printing	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, as it relates to professional development activities
0551	Printing and Binding: Forms	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, as it relates to professional development activities,
0552	Printing and Binding: Posters	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, as it relates to professional development activities

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MUNIS OBJECT CODE	Allowable Expenditures (MUNIS Object Code)	Extended School Services (Flexible) 120X	Gifted and Talented Education 130X	State Preschool Program (Flexible) 135X	Kentucky Education Technology System Phase I 350X	Kentucky Education Technology System Phase II 162X	Textbooks (Flexible) 160X	Professional Development (Flexible) 140X
0550	Printing and Binding (examples: forms, posters, publications) (MUNIS reduced version – if LEA is using detailed version, use Codes 0551-0559)	Yes, for ESS program only (included in 5% administrative cap)	Yes, if for a specific gifted education service which requires otherwise unavailable printing	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, as it relates to professional development activities
0551	Printing and Binding: Forms	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, as it relates to professional development activities, if used for administrative tracking, counted as part of 15% administrative costs
0552	Printing and Binding: Posters	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, as it relates to professional development activities
0553	Printing and Binding: Publications	Printing services to ESS at the district level (included in 5% administrative cap)	Yes, if for a specific gifted education service which requires otherwise unavailable printing	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, as it relates to professional development activities
0562	Tuition: To Out-of-State LEA	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0563	Tuition: To Private School	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0564	Tuition: To Kentucky Intermediate Agency	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0565	Tuition: To Other Intermediate Agency	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No

FUNDING MATRIX: NON-COMPETITIVE STATE RESOURCES ALLOWABLE EXPENDITURES

MUNIS OBJECT CODE	Allowable Expenditures (MUNIS Object Code)	Extended School Services (Flexible) 120X	Gifted and Talented Education 130X	State Preschool Program (Flexible) 135X	Kentucky Education Technology System Phase I 350X	Kentucky Education Technology System Phase II 162X	Textbooks (Flexible) 160X	Professional Development (Flexible) 140X
0569	Tuition: Other Tuition Paid	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes
0580	Travel (examples: In District, Out-of-District, Out-of-State) (MUNIS reduced version – if LEA is using detailed version, use Codes 0581-0589)	Yes, Instructional travel for ESS at the school level, Administrative travel for ESS at the district level (included in 5% administrative cap)	Yes, if directly used only for specific gifted education services for Primary Talent Pool or formally identified 4-12 students	Yes, allowable as long as restricted to benefit preschool children/program	Under very restricted circumstances; for KETS professional development. Under guidelines of the 1998-2000 Master Plan Update.	Under very restricted circumstances; for professional development only. Under guidelines of the KETS Master Plan 2001-2006.	No	Yes, as relates to professional development activities for certified personnel if used to support improved instructional practices related to CDIP/CSIP or Individual Professional Growth Plans.
0581	Travel: In-District	Yes, Instructional travel for ESS at the school level, Administrative travel for ESS at the district level (included in 5% administrative cap)	Yes, only if travel furthers continuous progress for Primary Talent Pool students or addresses service options specified in Gifted Student Services Plan for 4-12 formally identified students	Yes, allowable as long as restricted to benefit preschool children/program	Under very restricted circumstances; for professional development which supports KETS standards and initiatives	Under very restricted circumstances; for professional development which supports KETS standards and initiatives	No	
0582	Travel: Out-of-District	Yes, Instructional travel for ESS at the school level, Administrative travel for ESS at the district level (included in 5% administrative cap)	Yes, only if services further continuous progress for Primary Talent Pool students or address service options specified in Gifted Student Services Plan for 4-12 formally identified students	Yes, allowable as long as restricted to benefit preschool children/program	Under very restricted circumstances; for professional development which supports KETS standards and initiatives	Under very restricted circumstances; for professional development which supports KETS standards and initiatives	No	
0584	Travel: Out-of-State	No	No	Yes, allowable as long as restricted to benefit preschool children/program	Under very restricted circumstances; for professional development which supports KETS standards and initiatives	Under very restricted circumstances; for professional development which supports KETS standards and initiatives	No	

FUNDING MATRIX: NON-COMPETITIVE STATE RESOURCES ALLOWABLE EXPENDITURES

MUNIS OBJECT CODE	Allowable Expenditures (MUNIS Object Code)	Extended School Services (Flexible) 120X	Gifted and Talented Education 130X	State Preschool Program (Flexible) 135X	Kentucky Education Technology System Phase I 350X	Kentucky Education Technology System Phase II 162X	Textbooks (Flexible) 160X	Professional Development (Flexible) 140X
0589	Travel: Other Travel (Board Approval)	No	No	Yes, allowable as long as restricted to benefit preschool children/program	Under very restricted circumstances; for professional development which supports KETS standards and initiatives	Under very restricted circumstances; for professional development which supports KETS standards and initiatives	No	Yes, as relates to professional development activities for certified personnel if used to support improved instructional practices related to CDIP/CSIP or Individual Professional Growth Plans. Yes, as they support planned professional development activities, consultants, etc. for certified personnel Yes, as they support planned professional development activities, consultants, etc. for certified personnel
0590	Miscellaneous Purchased Services: Locally Purchased Services, Service Purchased from Kentucky LEA (other than tuition & transportation fees) Service Purchased from Out-of-State LEA, Laundry Service (example: child care providers/baby- sitters) (MUNIS reduced version – if LEA is using detailed version, use Codes 0591-0594)	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	
0591	Miscellaneous Purchased Services: Locally Purchased Services	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	

FUNDING MATRIX: NON-COMPETITIVE STATE RESOURCES ALLOWABLE EXPENDITURES

MUNIS OBJECT CODE	Allowable Expenditures (MUNIS Object Code)	Extended School Services (Flexible) 120X	Gifted and Talented Education 130X	State Preschool Program (Flexible) 135X	Kentucky Education Technology System Phase I 350X	Kentucky Education Technology System Phase II 162X	Textbooks (Flexible) 160X	Professional Development (Flexible) 140X
0592	Miscellaneous Purchased Services: Service Purchased from Kentucky LEA	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, as relates to professional development activities for certified personnel if used to support improved instructional practices related to CDIP/CSIP or Individual Professional Growth Plans.
0593	Miscellaneous Purchased Services: Service Purchased from Out-of-State LEA	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	
0594	Miscellaneous Purchased Services: Laundry Service	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No

SUPPLIES AND MATERIALS

0610	General Supplies (any item considered consumable or disposable, office supplies, art/craft supplies, lab chemicals, puppets, workbooks, health supplies, cleaning supplies)	Direct services to ESS at the school level: ESS teaching supplies at the school level (included in the 10% materials/ Supplies cap); Custodial supplies for summer only (included in 3% cap for operating plant) Direct Services to ESS at the district level: Administrative supplies included in 5% administrative cap	Yes, if supplies further continuous progress for Primary Talent Pool students or address service options specified in Gifted Student Services Plan for 4-12 formally identified students and are not available to any other students	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, as relates to professional development activities and training for certified personnel if used to support improved instructional practices related to CDIP/CSIP or Individual Professional Growth Plans.
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FUNDING MATRIX: NON-COMPETITIVE STATE RESOURCES ALLOWABLE EXPENDITURES

MUNIS OBJECT CODE	Allowable Expenditures (MUNIS Object Code)	Extended School Services (Flexible) 120X	Gifted and Talented Education 130X	State Preschool Program (Flexible) 135X	Kentucky Education Technology System Phase I 350X	Kentucky Education Technology System Phase II 162X	Textbooks (Flexible) 160X	Professional Development (Flexible) 140X
0620	Energy: Natural Gas, Electricity, Bottled Gas, Fuel Oil, Coal, Gasoline, Diesel Fuel, and others (MUNIS reduced version – if LEA is using detailed version, use Codes 0621-0629)	No	No	Yes, only for buildings set-up separately or leased just for preschool programs	No	No	No	No
0621	Energy: Natural Gas	No	No	Yes, only for buildings set-up separately or leased just for preschool program	No	No	No	No
0622	Energy: Electricity	Electricity for summer ESS program only (included in 3% cap for operating plant)	No	Yes, only for buildings set-up separately or leased just for preschool program	No	No	No	No
0623	Energy: Bottled Gas	No	No	Yes, only for buildings set-up separately or leased just for preschool program	No	No	No	No
0624	Energy: Fuel Oil	No	No	Yes, only for buildings set-up separately or leased just for preschool program	No	No	No	No
0625	Energy: Coal	No	No	Yes, only for buildings set-up separately or leased just for preschool program	No	No	No	No
0626	Energy: Gasoline	Yes, mileage for ESS buses (covers gas, oil, maintenance, etc.) Limited to \$.93 per mile	No	Yes, only for buildings set-up separately or leased just for preschool program	No	No	No	No

FUNDING MATRIX: NON-COMPETITIVE STATE RESOURCES ALLOWABLE EXPENDITURES

MUNIS OBJECT CODE	Allowable Expenditures (MUNIS Object Code)	Extended School Services (Flexible) 120X	Gifted and Talented Education 130X	State Preschool Program (Flexible) 135X	Kentucky Education Technology System Phase I 350X	Kentucky Education Technology System Phase II 162X	Textbooks (Flexible) 160X	Professional Development (Flexible) 140X
0627	Energy: Diesel Fuel	Yes, mileage for ESS buses (covers gas, oil, maintenance, etc.) Limited to \$.93 per mile	No	Yes, only for buildings set-up separately or leased just for preschool program	No	No	No	No
0629	Energy: Other Energy	No	No	Yes, only for buildings set-up separately or leased just for preschool program	No	No	No	No
0630	Food	Yes, snacks limited to \$1.00 per ESS student per day of the ESS program	Yes, if incorporated into gifted education services for Primary Talent Pool or 4-12 formally identified students and not available for any other students	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	Yes, with discretion if used to support CDIP/CSIP goals or Individual Professional Growth Plans.
0640	Books & Periodicals: Library books, Periodicals & Newspapers, Supplementary Books, Study Guides & Curriculum, Textbooks, Audio Visual Materials, Tests, Reference Materials, Software, Binding & Repairs (MUNIS reduced version – if LEA is using detailed version, use Codes 0641- 0649)	No	Yes, specifically for gifted education services to students	Yes, allowable as long as restricted to benefit preschool children/program	Limited to instructional software meeting KETS standards and materials to support KETS professional development	Limited to instructional software meeting KETS standards and materials to support KETS professional development	Yes, reference materials/trade books/non- consumable periodicals for students according to statutes and regulations governing textbook purchases. Cannot be library use – must be classroom only	Yes, as relates to professional development activities for certified personnel if used to support improved instructional practices related to CDIP/CSIP or Individual Professional Growth Plans.
0641	Books & Periodicals: Library Books	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	

FUNDING MATRIX: NON-COMPETITIVE STATE RESOURCES ALLOWABLE EXPENDITURES

MUNIS OBJECT CODE	Allowable Expenditures (MUNIS Object Code)	Extended School Services (Flexible) 120X	Gifted and Talented Education 130X	State Preschool Program (Flexible) 135X	Kentucky Education Technology System Phase I 350X	Kentucky Education Technology System Phase II 162X	Textbooks (Flexible) 160X	Professional Development (Flexible) 140X
0642	Books & Periodicals: Periodicals & Newspapers	No	Yes, if at level more advanced than available to other students or necessary for a specific gifted and talented education service option.	Yes, allowable as long as restricted to benefit preschool children/program	No	No	Yes, non-consumable periodicals and newspapers for students according to statutes and regulations governing textbook purchases; materials cannot be used for library, must be for classroom use only	Yes, as relates to professional development activities for certified personnel if used to support improved instructional practices related to CDIP/CSIP or Individual Professional Growth Plans.
0643	Books & Periodicals: Supplementary Books, Study Guides & Curriculum	Supplementary books at the school level	Yes, if otherwise unavailable and specifically designed for a gifted and talented education service option.	Yes, allowable as long as restricted to benefit preschool children/program	No	No	Yes, non-consumable periodicals and newspapers for students according to statutes and regulations governing textbook purchases; materials cannot be used for library, must be for classroom use only	No
0644	Books & Periodicals: Textbooks	No	No	No	No	No	Yes, non-consumable basal textbooks/ Instructional materials for students according to statutes and regulations governing textbook purchase	No
0645	Books & Periodicals: Audiovisual Materials (under \$5,000 per unit) NOTE: Items over \$5,000 per unit are coded equipment, use Codes 0733-0736)	Audiovisual at the school level Hardware and equipment not paid by ESS	Yes, if specifically designed for Primary Talent Pool or formally identified 4-12 students only and as necessary for a differentiated study experience	Yes, allowable as long as restricted to benefit preschool children/program	Limited to instructional software meeting KETS standards and materials to support KETS professional development	Limited to instructional software meeting KETS standards and materials to support KETS professional development	Yes, videos, tapes, recordings, and slides for students according to statutes and regulations; may not be “blank” materials or raw materials; for classroom use only, not for library use; hardware and equipment are not allowed	Yes, as relates to professional development activities for certified personnel if used to support improved instructional practices related to CDIP/CSIP or Individual Professional Growth Plans.

FUNDING MATRIX: NON-COMPETITIVE STATE RESOURCES ALLOWABLE EXPENDITURES

MUNIS OBJECT CODE	Allowable Expenditures	Extended School Services	Gifted and Talented Education	State Preschool Program	Kentucky Education Technology System	Kentucky Education Technology System	Textbooks	Professional Development
	(MUNIS Object Code)	(Flexible) 120X	130X	(Flexible) 135X	Phase I 350X	Phase II 162X	(Flexible) 160X	(Flexible) 140X
0646	Books & Periodicals: Tests	Tests at the school level (Must be justified)	Yes, if purpose is to identify for gifted services, to establish appropriate level of instructional needs using off- level tests, or to assess effectiveness of gifted and talented education services	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0647	Books & Periodicals: Reference Materials	No	Yes, if books and periodicals are so advanced or specialized that only formally identified students would use or is necessary for a specific gifted education service	Yes, allowable as long as restricted to benefit preschool children/program	Limited to instructional software meeting KETS standards and materials to support KETS professional development	Limited to instructional software meeting KETS standards and materials to support KETS professional development	Yes, reference materials for students according to statutes and regulations governing textbook purchases; for classroom use only – no library use	Yes, as relates to professional development activities for certified personnel if used to support improved instructional practices related to CDIP/CSIP or Individual Professional Growth Plans.
0648	Books & Periodicals: Software	Yes, software at the school level	Yes, if too advanced or sophisticated or specialized to be used by other students and is specifically necessary for gifted and talented education services	Yes, allowable as long as restricted to benefit preschool children/program	Yes, KETS approved software	Yes, KETS approved software	Yes, electronic instruction materials (software) – both supplementary and in lieu of basal textbooks, according to statutes and regulations; for classroom use only – no library use	
0649	Books & Periodicals: Binding and Repairs	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	Yes, rebinding of textbooks is included; there is a state contract for use at district level	No

FUNDING MATRIX: NON-COMPETITIVE STATE RESOURCES ALLOWABLE EXPENDITURES

MUNIS OBJECT CODE	Allowable Expenditures (MUNIS Object Code)	Extended School Services (Flexible) 120X	Gifted and Talented Education 130X	State Preschool Program (Flexible) 135X	Kentucky Education Technology System Phase I 350X	Kentucky Education Technology System Phase II 162X	Textbooks (Flexible) 160X	Professional Development (Flexible) 140X
0660	Transportation Supplies and Materials (examples: tires, lubricants, repair parts, infant car seat, seat belts) (MUNIS reduced version – if LEA uses detailed version, use Codes 0661-0663) Note: Gasoline for transportation is coded under 0620/0626	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0661	Transportation Supplies and Materials: Lubricants	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0662	Transportation Supplies and Materials: Tires & Tubes	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0663	Transportation Supplies and Materials: Repair Parts	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0670	Student Activities: Merchandise for Resale, Personal Services, Fees and Registrations, Awards, Organization Supplies, Scholarships and Other (MUNIS reduced version – if LEA uses detailed version - use Codes 0671-0679)	No	Yes, and restricted to registration materials or fees for advanced level competition used as a service option for formally identified students or for gifted and talented education services	Yes, allowable as long as restricted to benefit preschool children/program	In very restricted circumstances to support the Student Technology Leadership Program (STLP)	In very restricted circumstances to support the Student Technology Leadership Program (STLP)	No	No

FUNDING MATRIX: NON-COMPETITIVE STATE RESOURCES ALLOWABLE EXPENDITURES

MUNIS OBJECT CODE	Allowable Expenditures (MUNIS Object Code)	Extended School Services (Flexible) 120X	Gifted and Talented Education 130X	State Preschool Program (Flexible) 135X	Kentucky Education Technology System Phase I 350X	Kentucky Education Technology System Phase II 162X	Textbooks (Flexible) 160X	Professional Development (Flexible) 140X
0671	Student Activities: Merchandise for Resale	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0672	Student Activities: Personal Services	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0673	Student Activities: Fees & Registration	No	Yes, restricted to gifted education services for Primary Talent Pool or formally identified students	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0674	Student Activities: Awards	Student awards and costs of field trips including food & admissions – transportati on for field trips is included in Code 0894 (all costs of field trips limited to 2% cap)	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0675	Student Activities: Organization Supplies	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0676	Student Activities: Scholarships	No	Yes, for access to a service option not available in district and restricted to Primary Talent Pool or formally identified students	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No

FUNDING MATRIX: NON-COMPETITIVE STATE RESOURCES ALLOWABLE EXPENDITURES

MUNIS OBJECT CODE	Allowable Expenditures (MUNIS Object Code)	Extended School Services (Flexible) 120X	Gifted and Talented Education 130X	State Preschool Program (Flexible) 135X	Kentucky Education Technology System Phase I 350X	Kentucky Education Technology System Phase II 162X	Textbooks (Flexible) 160X	Professional Development (Flexible) 140X
0679	Student Activities: Other Student Activities (not classified above)	No	Yes, if specifically for gifted and talented education services and restricted to Primary Talent Pool/formally identified 4-12 students	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0680	Welfare Spending (food, utilities, clothing, etc. – for indigent children) Examples: eyeglasses, hearing aids, etc.	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No

PROPERTY

0690	Other Supplies & Materials (examples: furniture, desks, tables, filing cabinets if under \$500 per unit – administrative and/or instructional)	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0710	Land and Improvements	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0720	Buildings	No	No	No	No	No	No	No
0730	Other Fixed Assets: Machinery & Equipment (non-instructional, non-administrative), vehicles, furniture & fixtures, computers & related, other administrative equipment, other fixed assets-items over \$5,000 per unit (MUNIS reduced version – if LEA is using detailed version, see Codes 0731-0739)	No	No	Yes, allowable as long as restricted to benefit preschool children/program	Yes. Under guidelines of the 1998/2000 Master Plan Update	Yes. Under guidelines of the KETS Master Plan 2001-2006	No	No

FUNDING MATRIX: NON-COMPETITIVE STATE RESOURCES ALLOWABLE EXPENDITURES

MUNIS OBJECT CODE	Allowable Expenditures (MUNIS Object Code)	Extended School Services (Flexible) 120X	Gifted and Talented Education 130X	State Preschool Program (Flexible) 135X	Kentucky Education Technology System Phase I 350X	Kentucky Education Technology System Phase II 162X	Textbooks (Flexible) 160X	Professional Development (Flexible) 140X
0731	Other Fixed Assets: Machinery & Equipment (non-Instructional, Non-Administrative)	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0732	Other Fixed Assets: Vehicles (examples: vans, buses and mobile units)	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0733	Other Fixed Assets: Furniture and Fixtures (over \$5,000 per unit)	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0734	Other Fixed Assets: Computers and Related (includes wiring and installation and any computer-related hardware regardless of cost) Note: All software is coded 0640/0648	No	No	Yes, allowable as long as restricted to benefit preschool children/program	Yes, must be KETS approved computers and wiring. Under guidelines of the 1998/2000 Master Plan Update.	Yes, must be KETS approved computers and wiring. Under guidelines of the KETS Master Plan 2001-2006.	No	Yes, counted towards 15% administrative budget. Yes, if used for training in planned professional activities. If used for record-keeping, must be counted towards 15% administrative budget
0735	Other Fixed Assets: Other Instructional Equipment (over \$5,000 per unit)	No	No	Yes, allowable as long as restricted to benefit preschool children/program	Yes. Under guidelines of the 1998/2000 Master Plan Update.	Yes, multimedia devices such as scanners, digital cameras and portable TV's. Under guidelines of the KETS Master Plan 2001-2006.	No	Yes, as relates to professional development activities for certified personnel if used to support improved instructional practices related to CDIP/CSIP or Individual Professional Growth Plans.
0736	Other Fixed Assets: Other Administrative Equipment (over \$5,000 per unit) example: copiers	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0739	Other Fixed Assets	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No

FUNDING MATRIX: NON-COMPETITIVE STATE RESOURCES ALLOWABLE EXPENDITURES

MISCELLANEOUS

MUNIS OBJECT CODE	Allowable Expenditures (MUNIS Object Code)	Extended School Services (Flexible) 120X	Gifted and Talented Education 130X	State Preschool Program (Flexible) 135X	Kentucky Education Technology System Phase I 350X	Kentucky Education Technology System Phase II 162X	Textbooks (Flexible) 160X	Professional Development (Flexible) 140X
0810	Dues and Registration Fees (examples: Membership Dues in Professional Organizations, Registration Fees for Workshops/Conferences, etc.)	Yes, for ESS program only	No	Yes, allowable as long as restricted to benefit preschool children/program	Yes, for example: Kentucky Teaching and Learning Conference (KTLC)	Yes, for example: Kentucky Teaching and Learning Conference (KTLC) which requires KETS leadership approval	No	Yes, if membership includes an entire school or district and results in reduced costs for training or professional development materials; also for registration fees for conferences and workshops for certified personnel if used to support improved instructional practices related to CDIP/CSIP or Individual Professional Growth Plans.
0890	Other Miscellaneous Expenditures	No	Yes, if specifically to assist parents and other stakeholders to understand and support needs specific to gifted and talented children	Yes, allowable as long as restricted to benefit preschool children/program	No	No	Yes, manipulative and models for student use – according to statutes and regulations	No
0891	Other Miscellaneous Expenditures: Diplomas & Graduation Expense	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0892	Other Miscellaneous Expenditures: Open House/ Orientation and Parent Meetings	Yes, for ESS programs only	Yes, if designed to meet specific needs of Primary Talent Pool or formally identified 4-12 students who are participating	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0893	Other Miscellaneous Expenditures: Uniforms	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0894	Other Miscellaneous Expenditures: Instructional Field Trips	Bus driver and buses for field trips (included in 2% cap for field trips)	Yes, if specifically designed only to meet specific service needs of Primary Talent Pool or formally identified 4-12 students who are participating.	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No

FUNDING MATRIX: NON-COMPETITIVE STATE RESOURCES ALLOWABLE EXPENDITURES

MUNIS OBJECT CODE	Allowable Expenditures (MUNIS Object Code)	Extended School Services (Flexible) 120X	Gifted and Talented Education 130X	State Preschool Program (Flexible) 135X	Kentucky Education Technology System Phase I 350X	Kentucky Education Technology System Phase II 162X	Textbooks (Flexible) 160X	Professional Development (Flexible) 140X
0895	Other Miscellaneous Expenditures: Other Student Travel	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0896	Other Miscellaneous Expenditures: Student Wages	Student tutors (must be at least 14 years old)	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0897	Other Miscellaneous Expenditures: Student Liability Insurance	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	No
0898	Other Miscellaneous Expenditures: Extra-Curricular Field Trips	No	No	Yes, allowable as long as restricted to benefit preschool children/program	No	No	No	
0899	Other Miscellaneous Expenditures: Other Miscellaneous (not classified above) Example: Excess Costs of Operation and Maintenance of Plant for Title I rooms	No	Yes	Yes, inquire from KDE	No	No	No	No

OTHER USES OF FUNDS

0930	Fund Transfers: Indirect Cost (Transfer of funds from grant to general fund) (MUNIS reduced version – if LEA is using detailed version, use Code 0933)	No	No		Not generally, inquire from KDE	No	No	No
0933	Fund Transfers: Indirect Cost	No	No		Yes, but must first consult with KDE	No	No	No

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